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REMARKS

Applicant has carefully reviewed the Office Action dated June 14, 2005. Claims 15, 17-33, 35-45, 47, 49-54, and 56-60 are pending in this application. Applicant has amended Claims 15, 31, 32, 33, 45, 47 and 54 to more clearly point out the present inventive concept. Reconsideration and favorable action is respectfully requested.

Claims 31, 32 and 45 were rejected under 35 U.S.C. 112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter which Applicant regards as the invention. Applicants has amended these claims to more particularly point out and distinctly claim the subject matter which Applicant regards as the invention. Withdrawal of the rejection is respectfully requested.

Claims 15, 27-30, 32, 33, 39, 47, 51, 54 and 58 were rejected under 35 U.S.C. 103(a) as being unpatentable over *Iwamatsu* in view of *Gehring*. Applicant has amended Claim 15 to more particularly distinguish Applicant's invention from the *Iwamatsu* and *Gehring* references. Claim 15, as amended, recites the steps of:

repositioning select ones of the plurality of virtual locations to
apparent positions above and below the azimuthal plane;
mixing the plurality of sound signals including the sound signals
corresponding to the repositioned select ones of the plurality of virtual
locations to provide a binauralized output including a left output signal
and a right output signal.

As Applicant noted previously, the Official Action has apparently admitted that the *Iwamatsu* reference does not describe repositioning select ones of the plurality of virtual locations to apparent positions above and below the azimuthal plane. In response to Applicant's previous arguments, the Official Action indicates that *Gehring* describes no control system to indicate how virtual locations are selected to be repositioned. If the *Iwamatsu* reference does not describe repositioning selected ones of the

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plurality of virtual locations and the *Gehring* reference does not describe this step either, then Applicant's Claim 15 is allowable over the cited references since the combination of *Iwamatsu* and *Gehring* describes no means for repositioning selected ones of a plurality of virtual positions. *Gehring* only suggests that sounds may be repositioned by changing the HRTFs as described at Col. 2, lines 11-14. There is no discussion of repositioning individual ones of a plurality of virtual locations. Thus, Applicants' Claim 15 is distinguishable from the recited combination. Applicant further submits that Claim 47 includes limitations similar to those of Claim 15 and is allowable for similar reasons. Therefore, Applicant respectfully submits that claims 15 and 47 are allowable over the art of record and a Notice of Allowance is respectfully requested. Claim 33 has been amended to include the steps of:

processing the plurality of sound signals to position each of them as virtual locations disposed in an azimuthal plane with respect to a listening position;

repositioning select ones of the plurality of surround sound signals in virtual locations to apparent positions above and below the azimuthal plane and mixing the plurality of surround sound signals representing virtual locations including repositioned select ones of the plurality of surround signals and virtual locations to provide a binauralized output including a left output signal and a right output signal.

As discussed previously with respect to Claims 15 and 47, the recited combination of references does not describe repositioning select ones of the plurality of surround sound signals in virtual locations, the recited combination of references describes the possibility of moving all signals from various locations, but does not describe moving selected ones of signals to new locations. Therefore, the Applicant respectfully submits that Claim 33 and Claim 54, including similar limitations to Claim 33, are distinguishable from the art of record, and a Notice of Allowance is respectfully requested.

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Claims 31 and 45 were rejected under 35 U.S.C. 103(a) as being unpatentable over *Iwamatsu* in view of *Gehring* and further in view of *Begault*. Applicant respectfully submits that these claims, being dependent upon previous Claims 15 and 33, respectively, are allowable as the *Begault* reference does not overcome the shortcomings of *Iwamatsu* and *Gehring*.

Claims 18-20, 36-38, 50 and 57 were rejected under 35 U.S.C. 103(a) as being unpatentable over *Iwamatsu* in view of *Gehring* and further in view of *Gorike*. Applicant respectfully submits that these claims, being dependent upon Claims 15, 33, 46 and 54, respectively, are allowable for similar reasons as the *Gorike* reference fails to overcome the shortcomings of *Iwamatsu* and *Gehring*. A Notice of Allowance is respectfully requested.

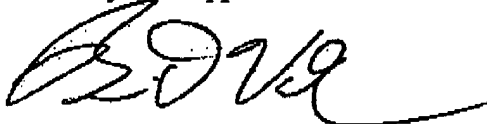
Claims 17, 22-26, 35, 40-44, 49, 52, 53, 56, 59 and 60 were rejected under 35 U.S.C. 103(a) as being unpatentable over *Iwamatsu* in view of *Miyamori et al.* Applicant respectfully submits that these claims, being dependent upon previously discussed Claims 15, 33, 46 and 54, are allowable for similar reasons as the combination of *Iwamatsu* and *Miyamori et al.* fail to overcome the shortcomings of *Iwamatsu* and *Gehring*. A Notice of Allowance is respectfully requested.

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Applicant has now made an earnest attempt in order to place this case in condition for allowance. For the reasons stated above, Applicant respectfully requests full allowance of the claims as amended. Please charge any additional fees or deficiencies in fees or credit any overpayment to Deposit Account No. 20-0780/OXMO-24,721 of HOWISON & ARNOTT, L.L.P.

Respectfully submitted,
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